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(9) The number of cigarette papers or tubes to be shipped;

(10) The amount of the tax paid for each kind of article under this subpart;

(11) The name and address of the consignee in the United States to whom the products are to be shipped; and

(12) A notation identifying the particular TTB F 5000.25 by which the taxes were prepaid.

(b) *Noncommercial mail shipments.* Noncommercial mail shipments of tobacco products and cigarette papers and tubes to the United States are exempt from the requirements of paragraph (a) of this section, except that the taxpayer must provide a copy of the TTB F 5000.25 upon the request of an appropriate TTB officer.

(Approved by the Office of Management and Budget under control number 1513–0108)

[T.D. ATF-444, 73 FR 16757, Mar. 31, 2008, as amended by T.D. TTB-75, 74 FR 14485, Mar. 31, 2009; T.D. TTB-85, 75 FR 42607, July 22, 2010]

§§ 41.107–41.108 [Reserved]

DEFERRED PAYMENT OF TAX IN PUERTO RICO ON TOBACCO PRODUCTS

§ 41.109 Bond required for deferred taxpayment.

Where a manufacturer of tobacco products in Puerto Rico desires to defer payment in Puerto Rico of the internal revenue tax imposed by 26 U.S.C. 7652(a), on tobacco products of Puerto Rican manufacture coming into the United States, he shall file a bond, Form 2986, with the appropriate TTB officer, in accordance with the provisions of this subpart. Such bond shall be conditioned on the payment, at the time and in the manner prescribed in this subpart, of the full amount of tax computed under the provisions of this subpart with respect to tobacco products which are released for shipment to the United States on computation of tax. All taxes which are computed under the provisions of this subpart shall be chargeable against the bond, until such taxes are paid, as provided in § 41.112. The bond shall show the location of the factory from which the

tobacco products to which it relates are to be shipped.

[T.D. 6871, 31 FR 43, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55855, Sept. 28, 1979; T.D. ATF-232, 51 FR 28085, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-251, 52 FR 19340, May 22, 1987. Redesignated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

§ 41.110 Record of tax computation and shipment by bonded manufacturer under deferred taxpayment.

Where tobacco products or cigarette papers or tubes are to be shipped to the United States with deferred taxpayment, the bonded manufacturer must calculate the tax prior to shipment. The tax calculation must conform to the information on the bill of lading or a similar record accompanying the shipment, and the date of completing the bill of lading or similar record accompanying the shipment will be treated as the date of computation of the tax. Tobacco products or cigarette papers or tubes may be shipped to the United States in accordance with the provisions of this section only after computation of the tax. The bill of lading or similar record accompanying the shipment must include the following information:

(a) The marks and numbers on the shipping containers;

(b) The number of containers to be shipped;

(c) The kind of taxable article(s) to be shipped and the rate of tax applicable to each kind of article, as specified in §§ 41.30 through 41.35;

(d) The number of small cigarettes, large cigarettes, or small cigars to be shipped;

(e) The number and total sale price of large cigars having a sale price of not more than \$235.294 per thousand before April 1, 2009, or a sale price of not more than \$763.222 per thousand on and after April 1, 2009, to be shipped;

(f) The number of large cigars having a sale price of more than \$235.294 per thousand before April 1, 2009, or a sale price of more than \$763.222 per thousand on and after April 1, 2009, to be shipped;

(g) The pounds and ounces of chewing tobacco or snuff to be shipped;

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(h) The pounds and ounces of pipe tobacco or roll-your-own tobacco to be shipped;

(i) The number of cigarette papers or tubes to be shipped;

(j) The amount of the tax to be paid for each kind of article under this subpart; and

(k) The name and address of the consignee in the United States to whom the products are to be shipped.

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[T.D. ATF-444, 73 FR 16757, Mar. 31, 2008, as amended by T.D. TTB-75, 74 FR 14485, Mar. 31, 2009; T.D. TTB-85, 75 FR 42607, July 22, 2010]

§41.111 Verification of bond and agreement to pay tax.

(a) *Verification of bond.* Prior to shipment of tobacco products or cigarette papers or tubes to the United States, the manufacturer must verify:

(1) That there is no default in payment of tax chargeable against the manufacturer's bond on TTB F 2986 (5210.12); and

(2) That the amount of the manufacturer's bond is sufficient or is in the maximum penal sum to cover the tax that will become due on the shipment.

(b) *Agreement to pay tax.* The shipment of tobacco products or cigarette papers or tubes by the bonded manufacturer serves as an agreement by the manufacturer to pay the tax on that shipment.

[T.D. ATF-444, 73 FR 16757, Mar. 31, 2008]

§41.112 Tax return.

The internal revenue taxes imposed by 26 U.S.C. 7652(a), with respect to tobacco products manufactured in Puerto Rico and shipped to the United States on computation of tax under the provisions of this subpart shall be paid on the basis of a semimonthly tax return. The bonded manufacturer of such products shall prepare TTB Form 5000.25 in duplicate, and file the original with the appropriate TTB officer, and maintain one copy for the file for each semimonthly return period. The bonded manufacturer shall execute the return, TTB Form 5000.25, under the penalties of perjury. He shall file a return for each return period at the time speci-

fied in §41.114, regardless of whether tax is due for that return period. However, where the appropriate TTB officer, grants specific authorization, the bonded manufacturer need not file a tax return during the term of such authorization for any period in which tax liability was not incurred under the provisions of this subpart.

(Approved by the Office of Management and Budget under control number 1512-0497)

[T.D. ATF-40, 42 FR 5006, Jan. 26, 1977, as amended by T.D. ATF-125, 48 FR 2123, Jan. 18, 1983; T.D. ATF-232, 51 FR 28086, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-251, 52 FR 19340, May 22, 1987; T.D. ATF-277, 53 FR 45269, Nov. 9, 1988. Redesignated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

§41.113 Return periods.

Except as otherwise provided in §41.114, the periods to be covered in the semimonthly tax returns run from the 1st day of the month through the 15th day of that month, and from the 16th day of the month through the last day of that month.

[T.D. TTB-89, 76 FR 3515, Jan. 20, 2011]

EFFECTIVE DATE NOTE: By T.D. TTB-89, 76 FR 3515, Jan. 20, 2011, §41.113 was revised, effective Feb. 22, 2011 through Feb. 24, 2014.

§41.114 Time for filing.

(a) *General rule.* Semimonthly tax returns under this subpart shall be filed by the bonded manufacturer, for each return period, not later than the 14th day after the last day of the return period, except as provided by paragraph (b) of this section. The tax shall be paid in full by remittance at the time the return is filed as prescribed in §41.115 or §41.115a.

(b) *Special rule for taxes due for the month of September.* (1) *Division of second semimonthly period.* (i) *General.* Except as otherwise provided in paragraph (b)(1)(ii) of this section, the second semimonthly period for the month of September is divided into two payment periods, from the 16th day through the 26th day, and from the 27th day through the 30th day. The bonded manufacturer shall file a return on TTB F 5000.25, and make remittance, for the period September 16-26, no later than September 29. The bonded manufacturer shall file a return on TTB F